

RECEIVED
CENTRAL FAX CENTER

MAY 02 2007

LAW OFFICES OF
FAY KAPLUN & MARCINI, LLP
INTELLECTUAL PROPERTY LAW150 BROADWAY, SUITE 702
NEW YORK, NEW YORK 10038
PHONE: (212) 619-6000
FAX: (212) 619-0276
WWW.FKMIPLAW.COM**FACSIMILE COVER SHEET**

FAX NO : 571-273-8300

TO : Commissioner for Patents
Mail Stop: Amendments

FROM : Oleg F. Kaplun, Esq. of Fay Kaplun & Marcini, LLP

DATE : May 2, 2007

SUBJECT : U.S. Patent Applm. Serial No. 10/690,388
*for Method and System for Improving the Contrast
of LCD's using Circular Polarization*
Inventor(s): Gurevich et al.
Our Ref.: 40129/00901

NUMBER OF PAGES INCLUDING COVER : 11

MESSAGE:

Please see attached.

Thank you.

IF ANY PAGES WERE NOT RECEIVED OR ARE ILLEGIBLE, PLEASE CALL (212) 619-6000 AS SOON AS POSSIBLE

The information contained in this facsimile message is attorney privileged and confidential information intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient or the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us by telephone, and return the original message to us at the above address via the U.S. Postal Service. We will reimburse any costs you incur in notifying us and returning the message to us. Thank you.

Attorney Docket No. 40129/00901 (1549)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICERECEIVED
CENTRAL FAX CENTER

MAY 02 2007

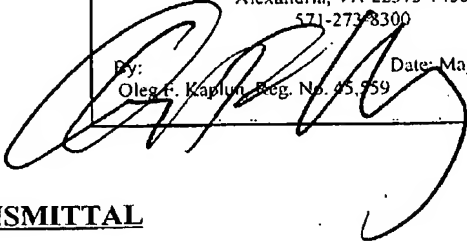
Applicant : Gurevich, et al.
Serial No. : 10/690,388
Filed : October 21, 2003
For : Method and System for Improving the Contrast of LCDs using
Circular Polarization

Group Art Unit : 2871
Confirmation No. : 2379
Examiner : Zhi Qiang Qi

Mail Stop: Amendments
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Certificate of Facsimile/Mail
I hereby certify that this correspondence is being deposited
via facsimile or First Class Mail addressed to:

Mail Stop: Amendments
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450
571-273-8300

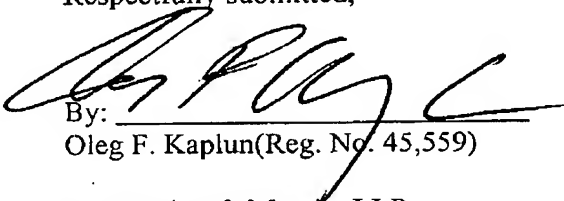
By:  Date: May 2, 2007
Oleg F. Kaplun, Reg. No. 45,559

TRANSMITTAL

In response to the Non-Final Office Action mailed on February 2, 2007, please find a Response for filing in the above-identified application. No fees are believed to be required. However, the Commissioner is authorized to charge the **Deposit Account of Fay Kaplun & Marcin, LLP No. 50-1492** any additional required fees. A copy of this paper is enclosed for that purpose.

Respectfully submitted,

Dated: May 2, 2007


By: _____
Oleg F. Kaplun (Reg. No. 45,559)

Fay Kaplun & Marcin, LLP
150 Broadway, Suite 702
New York, N.Y. 10038
(212) 619-6000 (telephone)
(212) 619-0276 (facsimile)

**RECEIVED
CENTRAL FAX CENTER****MAY 02 2007**

Attorney Docket No.: 40129/00901 (1549)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant(s) : Gurevich et al.
Serial No. : 10/690,388
Filed : October 21, 2003
For : Method and System for Improving the Contrast of LCDs
Using Circular Polarization
Group Art Unit : 2871
Confirmation No. : 2379
Examiner : Zhi Qiang Qi

Mail Stop: Amendments
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RESPONSE

In response to the Non-Final Office Action mailed on February 2, 2007, please consider the following remarks: